

**BOARD OF ACCOUNTANCY  
MEETING MINUTES**

Meeting Date: February 7, 2012  
Meeting Location: Androscoggin Room, State of Maine - Gardiner Annex, Northern  
Avenue, Gardiner, Maine  
Time Meeting Began: 9:00 a.m.  
Time Meeting Ended: 11:25 p.m.  
Total Meeting Time: 2 hours 25 minutes

Roll Call of Officers:

The following members were present:

Peter Chandler  
Michael Nickerson  
Geoffrey Gattis  
Brian Perkins

The following member was absent:

Tracy Harding

Staff Present:

Robert Perkins, Assistant Attorney General  
Cheryl Hersom, Administrator  
Jenny Dalbeck, Board Clerk

Chair Peter Chandler called the meeting to order at 9:00 a.m.

**Board Meeting Minutes**

A motion was made to accept the November 7, 2011 minutes as written.

Motion: Brian Perkins  
Second: Michael Nickerson  
Unanimous

**Election of Board Chair**

A motion was made to elect Peter Chandler as Board Chair.

Motion: Michael Nickerson  
Second: Geoffrey Gattis  
Recused: Peter Chandler  
Motion Carried

## **Complaint Officer's Report**

### **Review of Decisions & Orders**

**Valerie Alex – 2011-ACC-7236** – A motion was made to approve the decision and order.

Motion: Michael Nickerson  
Second: Brian Perkins  
Unanimous

**Shellion Heaven Bailey – 2011-ACC-7162** – A motion was made to approve the decision and order.

Motion: Geoffrey Gattis  
Second: Brian Perkins  
Unanimous

**Telsa Miller – 2011-ACC-7391** – A motion was made to approve the decision and order.

Motion: Michael Nickerson  
Second: Geoffrey Gattis  
Unanimous

### **Review of Letter of Guidance**

**Sean O'Hare – 2011-ACC-6766** – A motion was made to approve the letter of guidance with a one year period to keep the letter in his file.

Motion: Michael Nickerson  
Second: Brian Perkins  
Unanimous

### **Complaint Reviews**

**2011-ACC-7451** – A motion was made to dismiss. No violations found.

Motion: Geoffrey Gattis  
Second: Brian Perkins  
Unanimous

**2011-ACC-7031** – A motion was made to schedule for hearing for a violation of the Code of Ethics that requires you to act under your license competently and 10 MRS §8003(5-A)(6), "Engaging in any activity requiring a license under the governing law of an office, board or commission that is beyond the scope of acts authorized by the license held" by engaging in the practice of law.

Motion: Michael Nickerson  
Second: Brian Perkins  
Unanimous

A motion was made to authorize Bob Perkins to negotiate a consent agreement as a means to resolve the complaint. The consent agreement to contain the licensee's admission to a violation of the Code of Ethics that requires you to act under your license competently and 10 MRS §8003(5-A)(6), "Engaging in any activity requiring a license under the governing law of an office, board or commission that is beyond the scope of acts authorized by the license held" by engaging in the practice of law, issue a warning and \$1,500 fine.

Motion: Geoffrey Gattis  
Second: Brian Perkins  
Unanimous

**2011-ACC-7032** – A motion was made to schedule for hearing for failing to produce requested documents, due care, continuing to act in a capacity requiring a license and conduct adversely reflecting upon licensee's fitness to engage in the practice of public accountancy.

Motion: Peter Chandler  
Second: Brian Perkins  
Unanimous

A motion was made to authorize Bob Perkins to negotiate a consent agreement as a means to resolve the complaint. Acknowledgement of 4 violations:

- Failure to provide documents to Board for investigation
- Code of ethics – due care
- Continue to practice as a CPA after expiration of license
- Conduct reflecting adversely upon fitness to engage in the practice of public accountancy

The licensee agrees to permanently surrender his certificate as a Certified Public Accountant, agrees to not apply for any license from the Board in the future, agrees that he will not hold out to the public that he is a Certified Public Accountant, and pay a fine of \$1,000 per violation for a total of \$4,000.

Motion: Michael Nickerson  
Second: Brian Perkins  
Unanimous

**2011-ACC-7286** – A motion was made to dismiss. No violations found.

Motion: Michael Nickerson  
Second: Brian Perkins  
Unanimous

### **Administrator's Report**

**LD 1607 - An Act to Preserve the Integrity of the Maine Certified Public Accountant Examination.** Cheryl Hersom updated the board on the status of this LD. The LD was voted out of committee ought to pass. Awaiting house and senate review before going to Governor for signature. This is emergency legislation and, if passed, will be effective the day the Governor signs it.

### **Other Business**

Peter Chandler requested that the July 18, 2012 Board meeting be changed to an earlier date. It was rescheduled for June 28, 2012.

### **Adjournment**

The meeting adjourned at 11:25 a.m.

Respectively submitted,

Jenny Dalbeck  
Board Clerk